

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11
: Case No. 05-44481 (RDD)
DELPHI CORPORATION, et al. :
: (Jointly Administered)
Debtors. :
:
:

AFFIDAVIT OF LEGAL ORDINARY COURSE PROFESSIONAL

STATE OF PENNSYLVANIA)
COUNTY OF PHILADELPHIA) ss:
)

Lee A. Zoeller, Esquire, being duly sworn, deposes and says:

1. I am partner/principal of Dechert LLP ("Dechert") which firm maintains offices at Cira Centre, 2929 Arch Street, Philadelphia, PA 19104-2808.

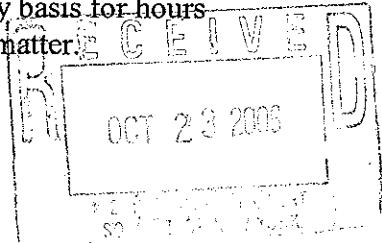
2. Neither I, Dechert, nor any partner, auditor or other member thereof, insofar as I have been able to ascertain, has any connection with the above-captioned debtors and debtors-in-possession (the "Debtors"), their creditors, or any other party-in-interest, or their attorneys, except as set forth in this affidavit.

3. Dechert represents and provides legal advice to the Debtors regarding the Debtors' sales tax refund appeals with the State of New Jersey.

4. The Debtors have requested, and Dechert has agreed, to continue to represent and advise the Debtors pursuant to section 327(e) of title 11 of the United States Code, 11 U.S.C. §§101-1330, as amended (the "Bankruptcy Code"), with respect to such matters. Additionally, the Debtors have requested, and Dechert proposes, to render the following services to the Debtors:

a. Represent Debtors in all aspects of litigation against the New Jersey Division of Taxation regarding the Debtors' sales tax refund appeals for sales tax paid to New Jersey on Debtors' purchases of electricity.

5. Dechert's current fee arrangement is to bill Debtors on a monthly basis for hours worked based on the minimum hourly rate for the professional working on the matter.



6. Except as set forth herein, no promises have been received by Dechert or any partner, auditor or other member thereof as to compensation in connection with these chapter 11 cases other than in accordance with the provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules, orders of this Court, and the Fee Guidelines promulgated by the Executive Office of the United States Trustee.

7. Dechert has no agreement with any entity to share with such entity any compensation received by Dechert.

8. Dechert and its partners, auditors, and other members may have in the past represented, currently represent, and may in the future represent entities that are claimants of the Debtors in matters totally unrelated to these pending chapter 11 cases. Dechert does not and will not represent any such entity in connection with these pending chapter 11 cases and does not have any relationship with any such entity, attorneys, or accountants that would be adverse to the Debtors or their estates.

9. Neither, I, Dechert, nor any partner, auditor or other member thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors, or their estates in the matters upon which Dechert is to be engaged.

10. The foregoing constitutes the statement of Lee A. Zoeller pursuant to section 329 and 504 of the Bankruptcy Code and Bankruptcy Rules 2014 and 2016(b).

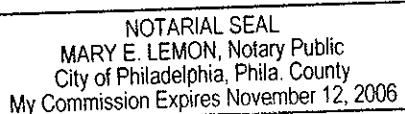
FURTHER AFFIANT SAYETH NOT



Lee A. Zoeller, Esquire

Subscribed and sworn before me
This 19th day of October, 2006

Mary E. Lemon
Notary Public



CERTIFICATE OF SERVICE

Lee A. Zoeller, a partner/principal of Dechert LLP, hereby certifies that on October 19, 2006, he had a copy of the Affidavit of Legal Ordinary Course Professional served upon the following interested parties via first class mail:

Delphi Corporation
Attention: General Counsel
5725 Delphi Drive
Troy, MI 48098
U.S.A.

Latham & Watkins LLP
Attention: Robert J. Rosenberg, Esq. and
Mark A. Broude, Esq.
885 Third Avenue
New York, N.Y. 10022
U.S.A.

Skadden, Arps, Slate, Meagher & Flom
Attention: John W. Butler, Jr., Esq.
333 West Wacker Drive
Suite 2100
Chicago, IL 60606
U.S.A.

Simpson Thacher & Bartlett LLP
Attention: Marissa Wesley, Esq.
425 Lexington Avenue
New York, N.Y. 10017
U.S.A.

United States Trustee
Attention: Alicia M. Leonhard, Esq.
33 Whitehall Street
Suite 2100
New York, N.Y. 10044
U.S.A.

Davis Polk & Wardwell
Attention: Donald S. Bernstein, Esq. and
Brian Resnick, Esq.
450 Lexington Avenue
New York, N.Y. 10017
U.S.A.

Fried, Frank, Harris, Shriver & Jacobson
LLP
Attention: Vivek Melwani, Esq.
One New York Plaza
New York, New York 10004

Dated: October 19, 2006

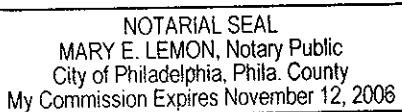


Lee A. Zoeller
Dechert LLP
Cira Centre
2929 Arch Street
Philadelphia, PA 19104-2808

Subscribed and sworn before me this 19th
day of October, 2006.



Mary E. Lemon
Notary Public





INVOICE NO. 859314

MATTER NO. 348784

FED. ID. 23-1425587

DECHERT LLP

CIRA CENTRE
2929 ARCH STREET
PHILADELPHIA, PA 19104-2808

Delphi Corporation
5725 Delphi Drive
MC 483-400-155
Troy, MI 48098

Re: New Jersey Tax Court Matter

FOR PROFESSIONAL SERVICES RENDERED through August 31, 2006:

TOTAL FEES: **\$16,230.50**

TOTAL CURRENT INVOICE **\$16,230.50**

PLEASE INCLUDE REFERENCE NUMBER AND REMIT TO OUR CITIBANK LOCKBOX ACCOUNT AT:

DECHERT LLP
P.O. BOX 7247-6643
PHILADELPHIA, PA 19170-6643

THE AMOUNT INCLUDED FOR COSTS INCLUDES ALL EXPENSES WHICH HAVE BEEN RECEIVED AND RECORDED
THROUGH THE END OF THE MONTH PRECEDING THE DATE OF THIS STATEMENT. ANY ADDITIONAL EXPENSES
RECEIVED AFTER THAT DATE WILL BE BILLED IN THE FUTURE. PAYMENT DUE IN U.S. DOLLARS UPON RECEIPT OF
INVOICE. AFTER 30 DAYS A LATE CHARGE OF 1% PER MONTH (OR SUCH LOWER RATE AS REQUIRED BY APPLICABLE
LAW) WILL BE DUE.

STATEMENT OF ACCOUNT

OUTSTANDING INVOICES:

<u>Invoice Date</u>	<u>Invoice #</u>	<u>Amount</u>
10/25/05	806839	\$949.00
11/16/05	810122	730.00
12/08/05	814253	1,095.00
04/24/06	833941	734.35

TOTAL AMOUNT DUE: **\$19,738.85**

Please disregard if you have already submitted payment.

~~DECHERT LLP~~
DESCRIPTION OF LEGAL SERVICESPg 6 of 8
August 31, 2006

<u>DATE</u>	<u>ATTY</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
04/13/06	SJB	4.00	Prepare responses to interrogatories from New Jersey Deputy Attorney General regarding New Jersey Tax Court sales tax litigation (4.0 hrs).
04/18/06	SJB	4.25	Prepare answers to interrogatories regarding New Jersey Tax Court case (2.25 hrs); perform research regarding New Jersey Tax Court rules of procedure (2.0 hrs).
04/23/06	SJB	6.00	Prepare responses to interrogatories (6.0 hrs).
04/25/06	SJB	1.00	Discussions with Deputy Attorney General E. Tan regarding position in New Jersey Tax Court case; prepare for call (1.0 hr).
05/04/06	SJB	2.00	Respond to Division of Taxation's requests for information from discussions with Deputy Attorney General E. Tan (2.0 hrs).
05/23/06	SJB	6.00	Prepare answers to requests for information from Deputy Attorney General E. Tan (3.50 hrs); prepare for conference call with Tax Court Judge (2.0 hrs); telephone discussions with Deputy Attorney General (.50 hrs).
05/24/06	SJB	4.90	Prepare for conference call with Tax Court Judge and Deputy Attorney General (1.50 hrs); perform research regarding relevant case law and use of expert (3.0 hrs); represent client on conference call; telephone discussions with Deputy Attorney General (.40 hrs).
06/15/06	SJB	2.60	Discussions with L. Zoeller regarding status of case (.50 hrs); telephone discussions with Deputy Attorney General E. Tan regarding status of case (1.0 hr); prepare correspondence to Deputy Attorney General E. Tan regarding status conference and issues in appeal (1.10 hrs).

<u>DATE</u>	<u>ATTY</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
06/21/06	SJB	4.80	Prepare additional responses to interrogatories regarding Delphi Automotive's New Jersey sales tax refund matter (4.80 hrs).
06/23/06	SJB	6.40	Telephone discussions with Deputy Attorney General E. Tan regarding issues in appeal (1.0 hr); review legal research regarding position in appeals (2.20 hrs); prepare responses to interrogatories and requests for production of documents (3.20 hrs).
07/11/06	SJB	2.45	Review New Jersey Tax Court Rules of Procedure (1.45 hrs); discussions with Deputy Attorney General E. Tan regarding issues in appeals (1.0 hr), and information requested; prepare for conference call with Tax Court Judge; represent client on conference call.
TOTAL HOURS:	44.40		AMOUNT: \$16,230.50



REMITTANCE TRANSMITTAL FORM

PLEASE MAKE YOUR CHECK PAYABLE TO
DECHELT LLP

PLEASE COMPLETE THE TOP PORTION AND RETURN THIS
FORM WITH YOUR PAYMENT TO:

DECHELT LLP
P.O. BOX 7247-6643
PHILADELPHIA, PA 19170-6643

STATEMENT DATE: September 25, 2006

STATEMENT REFERENCE NO: 859314

AMOUNT PAID: _____

CHECK #: _____

FOR DECHERT USE ONLY

ATTORNEY NAME: _____

PREPARED BY: Cmcclell

CLIENT & MATTER NO: 370138-348784

CLIENT NAME: Delphi Corporation

FOR FINANCE USE ONLY

TOTAL AMOUNT: _____

CHECK#: _____

DATE DEPOSITED: _____

(WARPCC)

Please use the following instructions if you choose to wire funds:

Wire payments to:	Bank Address is:	
Bank Name: Citibank, N.A. Account No. 30544762 ABA Number 021000089	Citibank, N.A. 111 Wall Street New York, NY 10043	Please reference the invoice number and the last name of a Dechert attorney contact in the REMARK Section

Comments:

PLEASE RETURN THIS FORM WITH YOUR PAYMENT